IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 16392 of 1999

Between:

M/s. Sardar Engineering Works, Rep. by it's

Managing Partner Sardar Parminder Singh,
311.,I.E., Moula-ali, Hyderabad.

..... PETITIONER

AND

1 The State of A.P., Rep. by its Secretary,
Commercial taxes Department , Secretariat Buildings,
Hyderabad.
2 The Commercial Tax Officer,
Malkajgiri Circle, Hyderabad.
3 The Appellate Deputy Commissioner of Commercial Taxes,

Hyderabad (Rural) Division, M4 Building,
III Floor, M.J.Road,
Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction more particularly in the nature of mandamus, directing that the benefit of G.O.Ms.No.763 Rev(CT-II)dt.21.8.90 and G.O.Ms.No.82 Rev,(CT-II) Dept., dt.23.1.96 be extended to finished goods manufactured out of raw material purchased from other states also after holding that

the said G.O.s granting set off only on raw material purchased locally in A.P. and not raw material purchased from other states is discriminatory and violative of Article 301, 304(a),14 & 19(1)(g) of the Constitution of India and pass such other order or orders as may be deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner: Mr. G. Narendra Chetty.

For the Respondents: GP for Commercial Tax.

The Court made the following:

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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE C.V. RAMULU

WRIT PETITION NO. 16392 OF 1999

ORDER: (per Sri B. Sudershan Reddy, J)

It is conceded at the Bar that the subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered by the Supreme Court in ***ANAND COMMERCIAL AGENCIES v. C.T.O***.

Following the said decision, this writ petition is allowed in the same terms. There shall be no order as to costs.

(B. Sudershan Reddy, J)

26-04-2005

(C.V. Ramulu, J)

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Rule nisi has been made absolute. Witness the Hon'ble Sri Bilal Nazki, the Acting Chief Justice on this Tuesday, the twenty sixth day of April, Two Thousand and Five.

ASSISTANT REGISTRAR

To

1. The Secretary, Commercial taxes Department ,

Secretariat Buildings, the State of A.P.,
Hyderabad.

2 The Commercial Tax Officer,
Malkajgiri Circle, Hyderabad.

3 The Appellate Deputy Commissioner of Commercial Taxes,

Hyderabad (Rural) Division,M4 Building, III Floor,

M.J.Road, Nampally, Hyderabad.

4. Two CCs to the Government Pleader for Commercial Taxes, High Court of Andhra Pradesh, Hyderabad (OUT).

5. 1 CC to Mr.Narendra Chetty.

6. Two CD copies.